

COUNTY GOVERNMENT OF TURKANA

**OFFICE OF THE COUNTY EXECUTIVE
FINANCE AND ECONOMIC
PLANNING**

QUARTER THREE

BUDGET IMPLEMENTATION REPORT

FY 2019/20

© Quarter Three Budget Implementation Report FY 2019/20

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COUNTY VISION AND MISSION

County Vision

We the people of Turkana County aspire to be socially empowered citizens living in a peaceful, socially, equitable and culturally sensitive environment.

County Mission

To facilitate socio, environmental, economic and equitable transformation of the Turkana People.

FOREWORD

We are privileged to share with you the FY 2019/2020 Third Quarter Budget Implementation report. The Quarterly Budget Implementation Report is one of the tools the County Treasury uses to disseminate information on budget implementation to various stakeholders within the county and beyond. The Budget Implementation report among other uses is useful in informing the general public the performance of each department in terms of Own Source Revenue collection and expenditure performance, monitoring and evaluation of the projects and programmes implemented in the course of the year.

The third quarter was the period during which the County was engulfed by the floods which adversely affected livelihoods.

The preparation of this report was richly informed by the analysis of time series data generated from the Integrated Financial Management Information System (IFMIS) and County entity's financial reports. The report gives an in-depth analysis of all revenues received from the Exchequer and the Own Source Revenue collected locally during the quarter and application of these revenues. We have analysed, compared and presented the Own Source Revenue performance for each of the county entity, seven sub-counties and their corresponding wards. The individual absorption rate for each department has been computed as well as the overall burn rate for the County. Key findings and bottlenecks arising from the Budget implementation have been highlighted as well as recommendations.

HON. EMATHE NAMUAR
Ag. COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING

ACKNOWLEDGEMENT.

Section 166 of the Public Finance Management Act 2012 necessitates the County Treasury to share Quarterly reports on Budget Implementation. The report reveals the analyses of Budget performance against target expenditure, extend of revenue collection in each streams and in ward level against the set target and expenditure against annual Budget which gives overall burn rate. This expenditure is divided into recurrent and development expenditure. This report is thus planned to share information on the implementation of the County budget during this first quarter.

We wish to acknowledge all the County departments and the Turkana County Assembly for furnishing us with adequate data in time for the analysis which richly resulted in production of this report. Exceptional thanks go to the Directorate of Budget cadres led by Director Nicholas Mayo for their intellectual support; spending long hours of work just to make sure the document is ready in time.

To end, permit me to remind all the Accounting Officers of all the county entities to adhere to the reporting standards, guidelines and templates as stipulated by the PFM Act 2012. This will provide ease in the provision of data/information and in the monitoring of the Budget Implementation.

JEREMIAH APALIA
COUNTY CHIEF OFFICER
ECONOMIC PLANNING

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ABBREVIATIONS AND ACRONYMS

BIR	Budget Implementation Report
BS	Budget Statement
CBROP	County Budget Review and Outlook Paper
CFSP	County Fiscal Strategy Paper
CG	County Government
CIDP	County Integrated Development Plan
CRF	County Revenue Fund
FY	Fiscal Year /Financial Year
GDP	Gross Domestic Product
MTEF	Medium Term Expenditure Framework
OSR	Own Source Revenue
PFM	Public Financial Management
SWGs	Sector Working Groups

GLOSSARY OF TERMS

Gross Domestic Product - This is the aggregate measure of production equal to the sum of the gross value-added of all resident institutional units engaged in all production (plus any taxes, and minus any subsidies, on products not included in the value of their output.

Real GDP- This is a macroeconomic measure of the value of economic output adjusted for price changes i.e. inflation or deflation.

County Integrated Development Plan- This is a super plan for an area that gives an overall framework for development. It aims to coordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in an area. The plan should look at economic and social development for the area as a whole.

Medium Term Expenditure Framework-It is an integrated approach to policy, planning and budgeting by developing countries that estimate expenditures of three years from the present.

County Fiscal Strategy Paper- This is an overview of how a county plans to raise and spend money for the next year while considering a 2-3 year perspective.

Appropriation in Aid- These are receipts which may be retained by a department to offset expenditure instead of being paid into the exchequer account of the central fund

Budget Statement- It sets out the Administrations priority programs to be implemented in the Medium Term Development under a devolved system of government

Sector Working Groups- These are forums to discuss and build consensus about development priorities and improve sectoral aid coordination and effectiveness.

1.0 INTRODUCTION

This is the Third Quarter Budget Implementation Report for Turkana County for the period January 2020 to March 2020, for the FY 2019/20. The Quarterly Budget Implementation Report is one of the tools the County Treasury uses to give information on budget implementation to various stakeholders within the county and beyond. It evaluates the county's fiscal performance in terms of revenue and expenditure by the county entities over the quarter. Comparative analysis of revenue performance against quarterly targets, and expenditure performance against budget estimates are presented. The challenges encountered during the quarter's budget implementation have been presented together with recommendations.

Turkana County Government allocation from the National Government in the FY 2019/2020 is **KES 10,323,000,000** as Equitable Share and **KES 1,296,080,006** as Conditional Grants. During this period the county own source revenue was projected at **KES 250,000,000** anticipated to be collected locally. The balance brought forward from the previous financial year 2018/2019 as unutilized funds totalled to **KES 2,398,667,806.50**. The entire revenue basket available for utilization for the financial year is **KES 14,267,747,812.50**. From the revenue basket, a total of **KES 8,624,558,915.04** representing a percentage of **60.45%** of the total budget was allocated to recurrent expenditure while **KES 5,643,188,897.46** for development expenditure representing **39.55%**.

KES 2,214,128,516.10 was released to the various county accounts for spending. The quarter amounts released from the County Revenue Fund (CRF) account to County Executive recurrent account amounted to **KES 1,343,601,838.00**, to County Executive development account **KES 445,335,679.00**, to fund accounts **KES 202,836,616.10**, to County Assembly recurrent account **KES. 114,294,681.00** and **KES 108,059,702.00** to County Assembly development account.

The total actual revenue collected was **KES. 57,928,745.20** against a quarterly target of **KES. 62,500,000.00** which translates to a deficit of **KES 4,571,255.00** (or by 92.69%). Weights and Measures stream surpassed its quarterly targets with a performance of **803.90%**. The worst performing streams were **Advertisement KES 94,000 (21.49%)** and **Other Fees and Charges KES 243,570 (11.46%)**. Liquor licences revenue were not collected at all. There was an increase

of **KES 14,721,967.70** on revenue collected in quarter three of FY 2019/2020 compared to the same period in the FY 2018/2019.

The revenue streams with highest revenue collection are Single Business Permit at **KES 18,991,540.00**, followed by Cess at **KES 14,865,260.00**. This is because single business permits are issued at the beginning of the calendar year. Some streams with the least revenue collection were Other fees at **KES 243,570.00** and Advertisement at **KES. 94,000**. Revenue from Liquor licensing was not collected at all.

Trade, Gender and Youth Affairs is the highest contributor by **KES 25,148,876.00**, followed by Infrastructure, Transport and Public Works at **KES 15,375,940.00**. Single business permits and weight and measures were among the highest contributors of revenue for Trade, Gender and Youth affairs. The department of Finance and Economic Planning contributed the least revenue of **KES. 243,570.00**.

With respect to ward revenue collections, **Lodwar Township Ward** recorded the highest collection of **KES 11,476,210.00**, followed by **Lobokat Ward** with a collection at **KES. 10,703,740.00**. Nanam and Letea wards did not collect any revenue while **Lobei/Kotaruk** and **Kapedo/Napeitom** collected **KES. 600** and **KES. 1,750** respectively.

In addition, **Turkana Central Sub County** recorded the highest revenue of **KES 37,504,885.20** which is largely attributed to performance of Lodwar County Referral Hospital, County Headquarters and Lodwar Township Ward. In **Turkana East Sub County**, **KES 260,630.00** was realised in the quarter under review.

Quarter Three expenditure for FY 2019/20 for both the Executive and the County Assembly which amounted to **KES. 2,265,295,217.28** containing both recurrent and development expenditures. The expenditure was majorly recurrent which summed up to **KES. 1,520,547,904.83** while development was **KES. 744,747,312.45**.

The recurrent expenditure for the quarter under review was **KES. 1,520,547,904.83**. The Public Service, Administration and Disaster Management had the highest expenditure at **KES. 609,612,502.95** mainly because of payment of salaries from the docket. It was followed by Education, Sports and Social Protection at **KES. 211,956,601.65** which was attributed by payment of bursaries and purchase of food for school going children. Office of the Deputy

Governor recorded the lowest expenditure of **KES. 5,083,524.20** which has the direct correlation to its low budgetary allocation.

During the quarter the county recorded development expenditure amounting to **KES 744,747,312.45**. The department of Agriculture, Pastoral Economy and Fisheries recorded the highest expenditure of **KES 304,972,338.20** translating to 40.95% of the total development expenditure. The County Assembly recorded the second highest development expenditure of **KES 108,059,702.00** representing 14.51% of the total development expenditure in the period under review. The County Public Service Board did not report any development expenditure during the quarter.

2.0 REVENUE PERFORMANCE

2.1 County Revenue Fund Releases for the Quarter (February-January 2020)

KES 2,214,128,516.10 was released from the County Revenue Fund for spending. The quarter amounts released from the County Revenue Fund (CRF) account to County Executive recurrent account amounted to **KES 1,343,601,838.00**, to County Executive development account **KES 445,335,679.00**, to fund accounts **KES 202,836,616.10**, to County Assembly recurrent account **KES. 114,294,681.00** and **KES 108,059,702.00** to County Assembly development account.

Table 1 below summarizes the CRF releases for spending to various accounts for the County Executive and the County Assembly.

Table 1: Quarter 3 County Revenue Fund Releases

COUNTY REVENUE FUND RELEASES					
	COUNTY EXECUTIVE			COUNTY ASSEMBLY	
Month	Recurrent Account	Development Account	Fund Accounts	Recurrent Account	Development Account
January	320,958,499.00	73,079,519.00	90,817,294.10	-	-
February	371,146,315.00	277,552,178.00	-	72,262,640.00	108,059,702.00
March	651,497,024.00	94,703,982.00	112,019,322.00	42,032,041.00	-
Total Per Category	1,343,601,838.00	445,335,679.00	202,836,616.10	114,294,681.00	108,059,702.00
FY 2019/20 Total Q 3 Releases				2,214,128,516.10	

Source: County Treasury

2.1.0 Own Source Revenue.

As illustrated in Table 2 below, Own Source Revenue collected during the quarter under review amounted to **KES 57,928,745.20**.

Table 2: Own Source Revenue Collection for Quarter 3 FY 2019/20

REVENUE COLLECTION JULY, 2019- MARCH, 2020.								
NO	REVENUE STREAM	MINISTRY	1st Quarter	2nd Quarter	Jan-20	Feb-20	Mar-20	3rd Quarter
1	OTHER FEES AND CHARGES(Hides and Skins), tenders,	FINANCE	1,195,606.70	216,725.00	-	-	243,570.00	243,570.00
2	LIQUOR LICENCES(Liquor SBP and Application Fee)	HEALTH	5,520,384.00	3,400.00	-	-	-	-
3	HEALTH(Public health & cost sharing)	HEALTH	3,590,595.00	1,683,470.00	791,519.00	3,991,155.00	95,200.00	4,877,874.00
4	ROYALTY(Murram, hardcore sand, ballast, Exploitation)	LANDS	12,087,020.00	6,543,430.00	1,183,606.90	1,297,290.00	1,186,050.00	3,666,946.90
5	ADVERTISEMENT(Sign post, sign boards)	LANDS	56,500.00	40,280.00	43,500.00	8,500.00	42,000.00	94,000.00
6	PARKING FEE (all vehicles), exhauster fee	LANDS	171,250.00	248,010.00	141,330.00	101,190.00	94,200.00	336,720.00
7	LAND SURVEY/APPLICATION/ BUILDING APPROVAL, school reg. fee, holding ground fee, Burrow pit fee, Toilet fee , Land transfer fee	LANDS	3,463,541.80	2,628,907.00	587,000.00	951,100.00	3,977,300.00	5,515,400.00
8	HOUSE RENT/KIOSKS/STALLS	LANDS	217,100.00	91,850.00	350,150.00	61,500.00	-	411,650.00
9	CORPORATES	LANDS	1,040,000.00	-	688,088.30	-	-	688,088.30
10	SLAUGHTER/AUCTION FEE(Small and Big animals,Meat insp. fee)	PASTORAL	1,164,510.00	1,021,550.00	585,150.00	445,030.00	539,470.00	1,569,650.00
11	TRANSPORT OPERATION FEE (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses)	ROADS	872,400.00	1,014,070.00	331,050.00	38,470.00	141,190.00	510,710.00
12	CESS(Transport ,Hide & skin, Fish cess, charcoal cess, firewood, miraa cess, Handicraft cess, exhauster services &cess	TRANSPORT	14,059,000.00	11,779,580.00	4,909,370.00	4,612,090.00	5,343,800.00	14,865,260.00

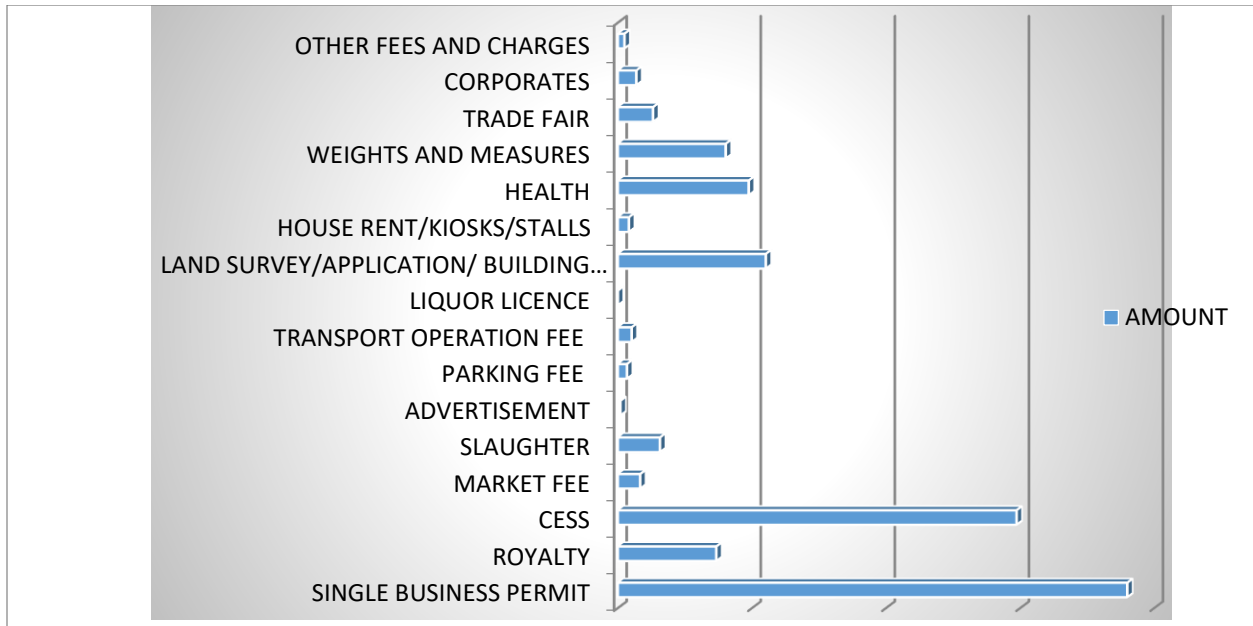
13	SINGLE BUSINESS PERMIT	TRADE	7,563,650.00	2,056,250.00	3,541,700.00	11,125,940.00	4,323,900.00	18,991,540.00
14	MARKET FEE(Barter, fish, market stall fees, offloading)	TRADE	849,470.00	492,400.00	117,930.00	345,210.00	364,730.00	827,870.00
15	WEIGHTS AND MEASURES	TRADE	203,600.00	6,851,750.00	-	-	4,019,510.00	4,019,510.00
16	TRADE FAIR	TRADE	1,942,620.00	-	286,601.00	482,925.00	540,430.00	1,309,956.00
17	TOTAL		43,690,661.80	32,768,077.00	12,765,476.20	19,469,245.00	20,572,580.00	57,928,745.20

Source: Directorate of Revenue

2.1.1 Revenue Collection Analysis by Stream

The revenue streams with highest revenue collection are Single Business Permit at **KES 18,991,540.00**, followed by Cess at **KES 14,865,260.00**. This is because single business permits are issued at the beginning of the calendar year. Some streams with the least revenue collection were Other fees at **KES 243,570.00** and Advertisement at **KES. 94,000**. Revenue from Liquor licensing was not collected at all.

Figure 1: Own Source Revenue collection per stream.



Source: Analysis by the Directorate of Budget

2.1.2 Own Source Revenue analysis by County Entities.

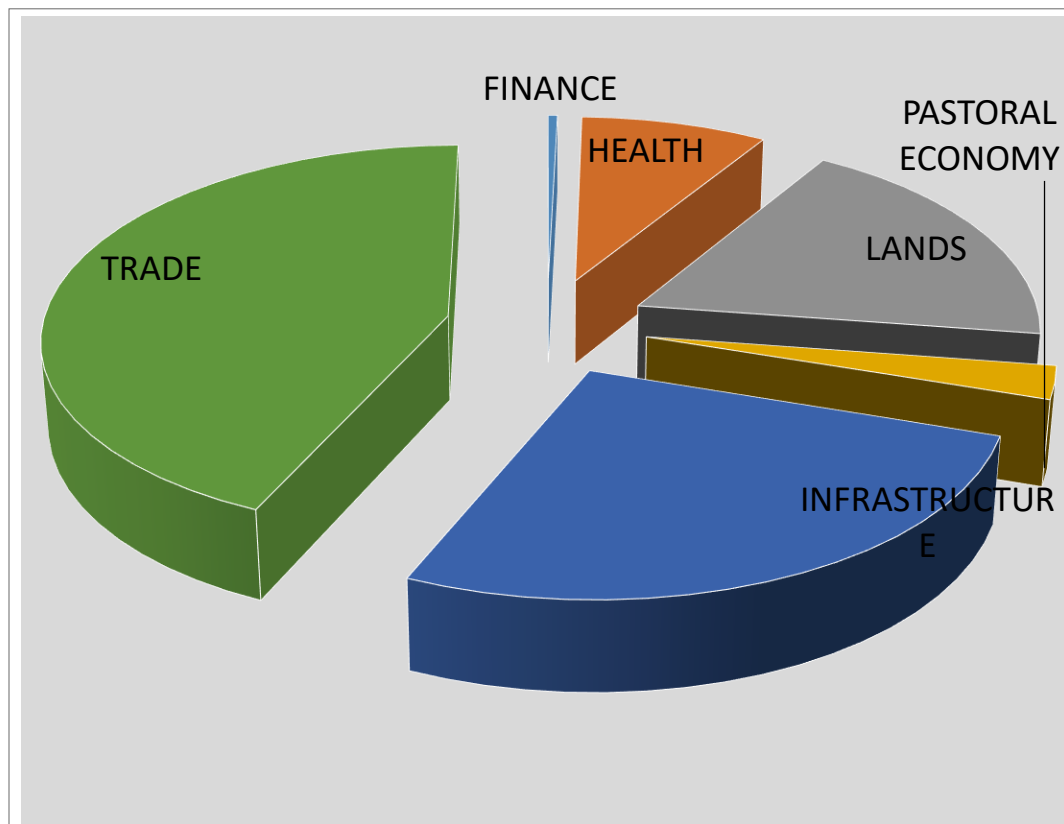
Trade, Gender and Youth Affairs is the highest contributor by **KES 25,148,876.00**, followed by Infrastructure, Transport and Public Works at **KES 15,375,940.00**. Single business permits and weight and measures were among the highest contributors of revenue for Trade, Gender and Youth affairs. The department of Finance and Economic Planning contributed the least revenue of **KES. 243,570.00**. **Table 3** below is a summary of contribution by entities to own source revenue.

Table 3: Own Source Revenue collection by County Entities

County Entity	Amount in Kshs.	Percentage
Finance	243,570.00	0.42%
Health	4,877,874.00	8.42%
Lands	10,712,805.20	18.49%
Pastoral Economy	1,569,650.00	2.71%
Infrastructure	15,375,970.00	26.54%
Trade	25,148,876.00	43.41%
TOTAL	57,928,745.20	100.00%

Source: Directorate of Revenue

Figure 2: OSR analysis by County Department in percentage.

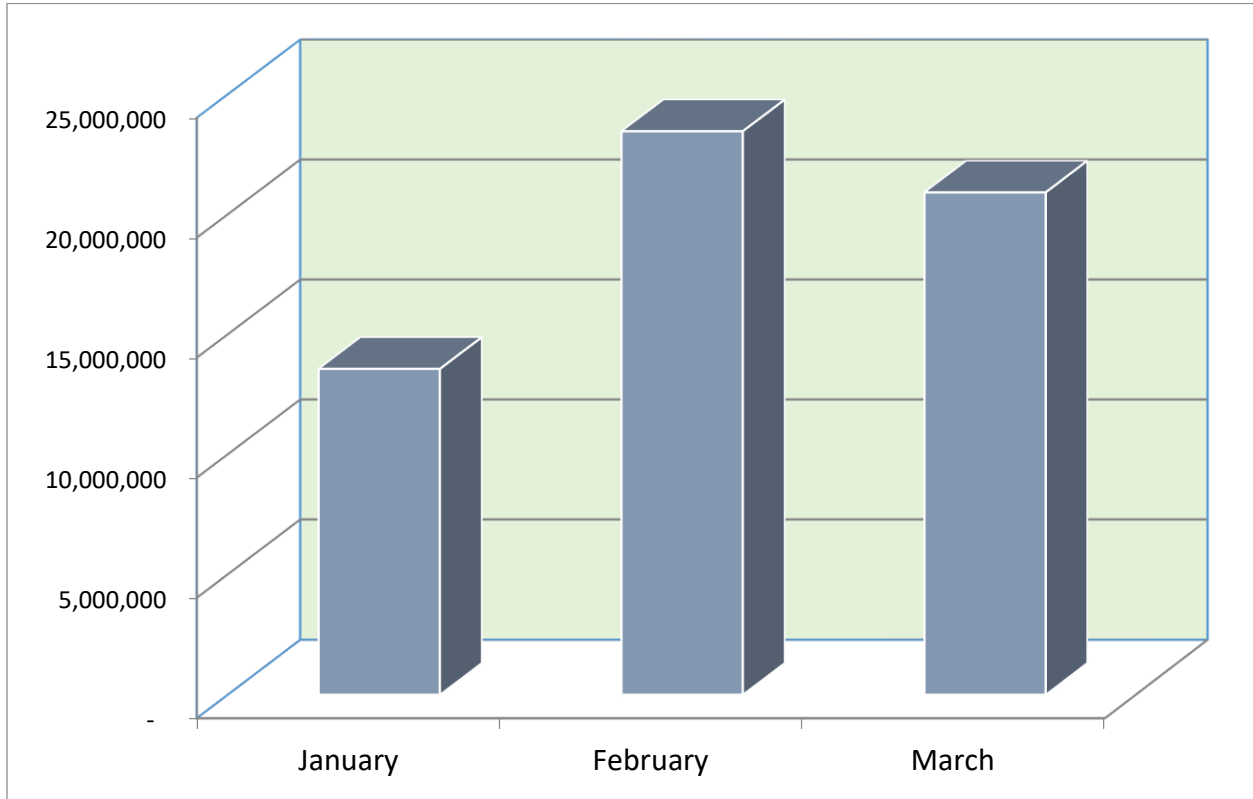


Source: Analysis by Directorate of Budget

2.1.3 Monthly Own Source Revenue Analysis.

There was an upward trend of revenue collection from January to March 2020. **KES 12,765,476.20** was recorded in January, **KES 19,469,245.00** in February and **KES 20,572,580.00** in March 2020. **Figure 3** below illustrates the same.

Figure 3: Own Source Revenue Analysis.



Source: Analysis by Directorate of Budget.

2.1.4 OSR Performance per stream against Quarterly Target

Comparatively, the total actual revenue collected was **KES. 57,928,745.20** against a quarterly target of **KES. 62,500,000.00** which translates to a deficit of **KES 4,571,255.00** (or by 92.69%). Weights and Measures stream surpassed its quarterly targets with a performance of **803.90%**. The worst performing streams were **Advertisement KES 94,000 (21.49%)** and **Other Fees and Charges KES 243,570 (11.46%)**. Liquor licences revenue were not collected at all. **Table 4** shows the various streams' performance against their targets.

Table 4: Revenue Performance per Stream against Target

Revenue Stream	Quarter 3 Actual Revenue	Quarter 3 Revenue Target	Variance	Performance (%)
SINGLE BUSINESS PERMIT	18,991,540.00	11,875,000	7,116,540	159.93%
ROYALTY	3,666,946.90	7,500,000	(3,833,053)	48.89%
CESS	14,865,260.00	14,375,000	490,260	103.41%
MARKET FEE	827,870.00	1,875,000	(1,047,130)	44.15%
SLAUGHTER/AUCTION FEE	1,569,650.00	2,187,500	(617,850)	71.76%
ADVERTISEMENT	94,000.00	437,500	(343,500)	21.49%
PARKING FEE	336,720.00	2,187,500	(1,850,780)	15.39%
TRANSPORT OPERATION FEE	510,710.00	1,250,000	(739,290)	40.86%
LIQUOR LICENCES	-	625,000	(625,000)	0.00%
LAND SURVEY/APPLICATION/ BUILDING APPROVAL	5,515,400.00	5,937,500	(422,100)	92.89%
HOUSE RENT/KIOSKS/STALLS	411,650.00	375,000	36,650	109.77%
HEALTH(Public health & cost sharing)	4,877,874.00	11,250,000	(6,372,126)	43.36%
WEIGHTS AND MEASURES	4,019,510.00	500,000	3,519,510	803.90%
TRADE FAIR	1,309,956.00	-	1,309,956	
CORPORATES	688,088.30	-	688,088	
OTHER FEES AND CHARGES	243,570.00	2,125,000	(1,881,430)	11.46%
Total	57,928,745.20	62,500,000	(4,571,255)	92.69%

Source: Analysis by Directorate of Budget.

2.1.5 Own Source Revenue Collection by Ward

With respect to ward revenue collections, **Lodwar Township Ward** recorded the highest collection of **KES 11,476,210.00**, followed by **Lobokat Ward** with a collection at **KES. 10,703,740.00**. Nanam and Letea wards did not collect any revenue while **Lobei/Kotaruk** and **Kapedo/Napeitom** collected **KES. 600** and **KES. 1,750** respectively.

In addition, **Turkana Central Sub County** recorded the highest revenue of **KES 37,504,885.20** which is largely attributed to performance of Lodwar County Referral Hospital, County Headquarters and Lodwar Township Ward. In **Turkana East Sub County**, **KES 260,630.00** was realised in the quarter under review.

Table 5: Own Source Revenue Collection by Ward

WARDS	SUB-COUNTY	1ST QUARTER	2ND QUARTER	Jan-20	Feb-20	Mar-20	3RD QUARTER
Kakuma	Turkana West	1,154,390.00	1,077,720.00	641,160.00	2,076,550.00	636,700.00	3,354,410.00
Lokichoggio	Turkana West	563,440.00	218,010.00	400,350.00	405,350.00	281,700.00	1,087,400.00
Kalobeyei	Turkana West	155,900.00	233,580.00	120,450.00	144,700.00	90,700.00	355,850.00
Songot	Turkana West	16,200.00	9,200.00	44,840.00	44,840.00		89,680.00
Lopur	Turkana West	38,000.00	47,750.00	42,020.00		40,550.00	82,570.00
Letea	Turkana West	6,000.00					
Nanam	Turkana West	18,600.00	8,500.00				
S.B.P Mass Coll. Kkm Refugee Cmp	Turkana West	2,925,050.00		-	-	-	-
Sub Totals	Turkana West	4,877,580.00	1,594,760.00	1,248,820.00	2,671,440.00	1,049,650.00	4,969,910.00
Lake Zone	Turkana North	186,190.00	112,270.00	40,650.00	157,750.00	224,250.00	422,650.00
Lapur	Turkana North	60,160.00	13,750.00	19,650.00	54,700.00	40,200.00	114,550.00
Kaeris	Turkana North	75,250.00	16,850.00	4,200.00	22,400.00	6,900.00	33,500.00
Kaleng/Kaikor	Turkana North	28,800.00	2,200.00	32,600.00		21,050.00	53,650.00
Kibish	Turkana North	27,500.00	22,900.00	10,000.00	10,200.00	4,900.00	25,100.00
Nakalale	Turkana North	520,060.00	662,030.00	314,500.00	432,700.00	421,050.00	1,168,250.00
Sub Totals	Turkana North	897,960.00	830,000.00	421,600.00	677,750.00	718,350.00	1,817,700.00
Turkwel	Loima	185,700.00	220,870.00	77,040.00	66,880.00	98,360.00	242,280.00
Loima	Loima	19,090.00	5,500.00	10,200.00	94,500.00	15,500.00	120,200.00
Lokiriama/Lorengipi	Loima	474,370.00	298,440.00	82,600.00	112,210.00	124,200.00	319,010.00
Lobei/Kotaruk	Loima	14,280.00	1,200.00	600.00			600.00
Sub Totals	Loima	693,440.00	526,010.00	170,440.00	273,590.00	238,060.00	682,090.00
Kerio	Turkana Central	81,460.00	37,420.00	16,300.00			16,300.00
Lodwar Township	Turkana Central	8,234,450.00	5,903,540.00	2,702,410.00	5,986,570.00	2,787,230.00	11,476,210.00
Kangatoha	Turkana Central	365,050.00	227,280.00	138,800.00	157,500.00	206,000.00	502,300.00
County Hqs	Turkana Central	18,887,662.50	5,355,701.00	2,275,479.30	1,186,925.00	3,783,800.00	7,246,204.30
Kalokol	Turkana Central	2,767,970.00	1,986,010.00	962,630.00	1,753,130.00	1,283,560.00	3,999,320.00
Kanamkemer	Turkana Central	1,987,860.00	2,226,370.00	718,306.90	1,900,010.00	1,391,150.00	4,009,466.90

Lcrh	Turkana Central	3,398,575.00	7,758,990.00	790,719.00	3,877,355.00	4,019,510.00	8,687,584.00
Housing		57,600.00	659,480.00	142,000.00	61,500.00	183,500.00	387,000.00
Lands						1,180,500.00	1,180,500.00
Sub Totals	Turkana Central	35,780,627.50	24,154,791.00	7,746,645.20	14,922,990.00	14,835,250.00	37,504,885.20
Lokori/Kochodin	Turkana East	34,670.00	40,290.00	32,560.00	138,370.00	47,300.00	218,230.00
Kapedo/Napeitom	Turkana East	2,090.00	11,840.00	-	1,750.00		1,750.00
Katilia	Turkana East	48,700.00	20,990.00	6,600.00	13,000.00	21,050.00	40,650.00
Sub Totals	Turkana East	85,460.00	73,120.00	39,160.00	153,120.00	68,350.00	260,630.00
Lobokat	Turkana South	10,461,300.00	9,086,710.00	3,602,970.00	3,374,900.00	3,725,870.00	10,703,740.00
Kalapata	Turkana South	40,200.00	48,600.00		40,200.00	10,000.00	50,200.00
Kaptir	Turkana South	65,300.00	9,680.00	21,500.00	39,700.00	25,000.00	86,200.00
Katilu	Turkana South	13,800.00	2,000.00	15,360.00	15,600.00	9,200.00	40,160.00
Lokichar	Turkana South	1,081,580.00	654,550.00	335,340.00	1,246,370.00	231,620.00	1,813,330.00
Sub Totals	Turkana South	11,662,180.00	9,801,540.00	3,975,170.00	4,716,770.00	4,001,690.00	12,693,630.00
Grand Total		53,997,247.50	36,980,221.00	13,601,835.20	23,415,660.00	20,911,350.00	57,928,845.20

Source: Directorate of Revenue

2.1.6 Ward Revenue Performance against Quarterly Target

With comparison to the Wards' collection targets, revenue collection performance is shown in **Table 6**. The cumulative revenue collected in the entire county in the quarter under review was **KES 57,928,845.20** against a target of KES 62,500,000.00 which represents a performance of 93%. Most of the wards more than 70 per cent of their set targets notwithstanding Letea and Nanam that did not collect any revenue.

Table 6: Ward Revenue Performance against Target

WARDS	SUB-COUNTY	Quarter 3 Collection	Quarter 3 Targets	Performance (%)
Kakuma	Turkana West	3,354,410.00	2,776,174.50	121%
Lokichoggio	Turkana West	1,087,400.00	1,308,156.25	83%
Kalobeyei	Turkana West	355,850.00	301,353.25	118%
Songot	Turkana West	89,680.00	25,000.00	359%
Lopur	Turkana West	82,570.00	30,000.00	275%
Letea	Turkana West		10,000.00	0%
Nanam	Turkana West		15,000.00	0%
S.B.P Mass Coll. Kkm Refugee Cmp	Turkana West	-	917,037.50	0%
Sub Totals	Turkana West	4,969,910.00	5,382,721.50	92%
Lake Zone	Turkana North	422,650.00	333,857.50	127%
Lapur	Turkana North	114,550.00	37,500.00	305%
Kaeris	Turkana North	33,500.00	37,500.00	89%
Kaleng/Kaikor	Turkana North	53,650.00	21,250.00	252%
Kibish	Turkana North	25,100.00	72,500.00	35%
Nakalale	Turkana North	1,168,250.00	680,726.25	172%
Sub Totals	Turkana North	1,817,700.00	1,183,333.75	154%
Turkwel	Loima	242,280.00	686,021.00	35%
Loima	Loima	120,200.00	54,768.00	219%
Lokiriama/Lorengipi	Loima	319,010.00	741,725.00	43%
Lobei/Kotaruk	Loima	600.00	78,383.50	1%
Sub Totals	Loima	682,090.00	1,560,897.50	44%
Kerio	Turkana Central	16,300.00	62,500.00	26%
Lodwar Township	Turkana Central	11,476,210.00	15,000,000.00	77%
Kangatoha	Turkana Central	502,300.00	284,202.00	177%
County Hqs	Turkana Central	7,246,204.30	11,486,165.25	63%
Kalokol	Turkana Central	3,999,320.00	2,004,827.25	199%
Kanamkemer	Turkana Central	4,009,466.90	3,486,075.50	115%
Lcrh	Turkana Central	8,687,584.00	5,500,000.00	158%
Housing		387,000.00		
Lands		1,180,500.00		
Sub Totals	Turkana Central	37,504,885.20	37,823,770.00	99%
Lokori/Kochodin	Turkana East	218,230.00	341,848.75	64%
Kapedo/Napeitom	Turkana East	1,750.00	26,530.75	7%
Katilia	Turkana East	40,650.00	15,992.00	254%
Sub Totals	Turkana East	260,630.00	384,371.50	68%

Lobokat	Turkana South	10,703,740.00	13,750,000.00	78%
Kalapata	Turkana South	50,200.00	33,699.25	149%
Kaptir	Turkana South	86,200.00	106,409.25	81%
Katilu	Turkana South	40,160.00	80,588.25	50%
Lokichar	Turkana South	1,813,330.00	2,194,209.00	83%
Sub Totals	Turkana South	12,693,630.00	16,164,905.75	79%
Grand Total		57,928,845.20	62,500,000.00	93%

Source: Analysis by Directorate of Budget.

2.1.7 Comparative Quarterly Revenue Performance

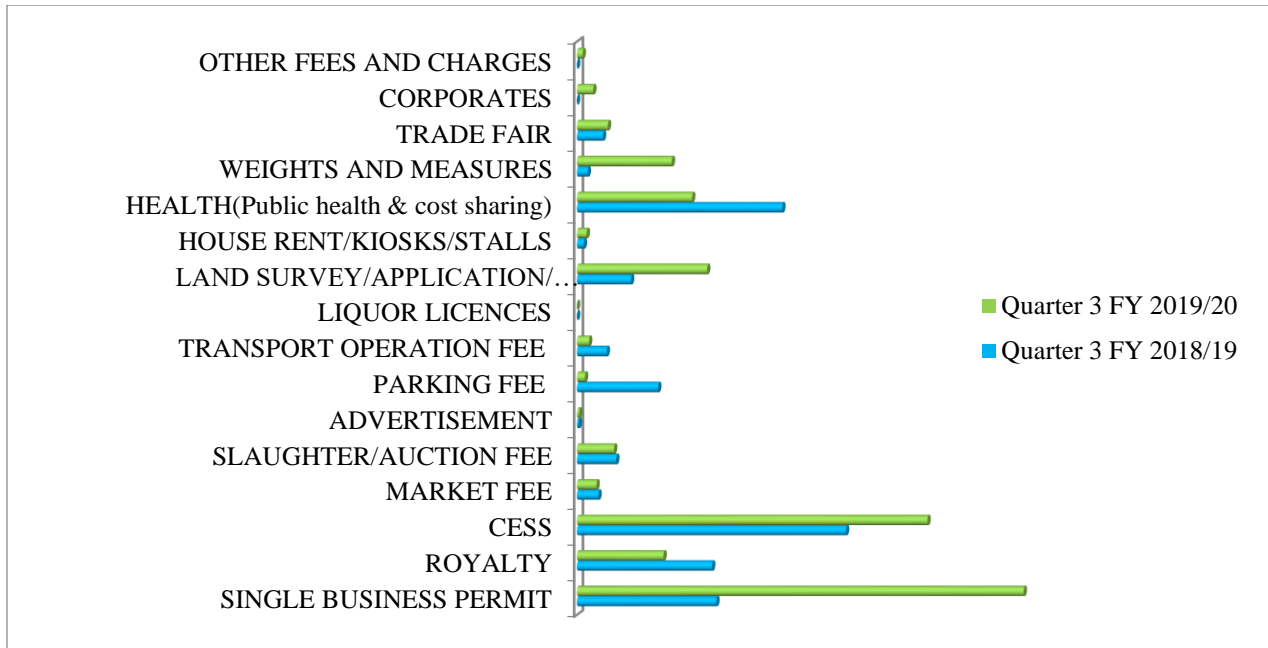
In the quarter under review, revenue streams performance has been compared to the same quarter for FY 2018/19 & FY 2019/20 as depicted in **Table 7** and **Figure 4** below. From the analysis it reveals a slight increase of 34.07% which is attributed to increase in collection from a number of streams Single business permits and Weights and Measures and introduction of new streams of revenue (Trade Fairs and Corporates)

Table 7: Revenue Collected by Stream Compared to same period in FY 2018/19.

Revenue Stream	Quarter 3 FY 2018/19	Quarter 3 FY 2019/20	Variance	Percentage Change
SINGLE BUSINESS PERMIT	5,905,470	18,991,540	13,086,070.00	221.59%
ROYALTY	5,724,940	3,666,947	(2,057,993.10)	-35.95%
CESS	11,398,080	14,865,260	3,467,180.00	30.42%
MARKET FEE	908,750	827,870	(80,880.00)	-8.90%
SLAUGHTER/AUCTION FEE	1,661,960	1,569,650	(92,310.00)	-5.55%
ADVERTISEMENT	75,380	94,000	18,620.00	24.70%
PARKING FEE	3,438,970	336,720	(3,102,250.00)	-90.21%
TRANSPORT OPERATION FEE	1,259,440	510,710	(748,730.00)	-59.45%
LIQUOR LICENCES	-	-	-	0.00%
LAND SURVEY/APPLICATION/ BUILDING APPROVAL	2,288,900	5,515,400	3,226,500.00	140.96%
HOUSE RENT/KIOSKS/STALLS	291,000	411,650	120,650.00	41.46%
HEALTH(Public health & cost sharing)	8,696,920	4,877,874	(3,819,046.00)	-43.91%
WEIGHTS AND MEASURES	454,700	4,019,510	3,564,810.00	783.99%
TRADE FAIR	1,102,268	1,309,956	207,688.50	18.84%
CORPORATES	-	688,088	688,088.30	0.00%
OTHER FEES AND CHARGES	-	243,570	243,570.00	0.00%
TOTAL	43,206,777.50	57,928,745.20	14,721,967.70	34.07%

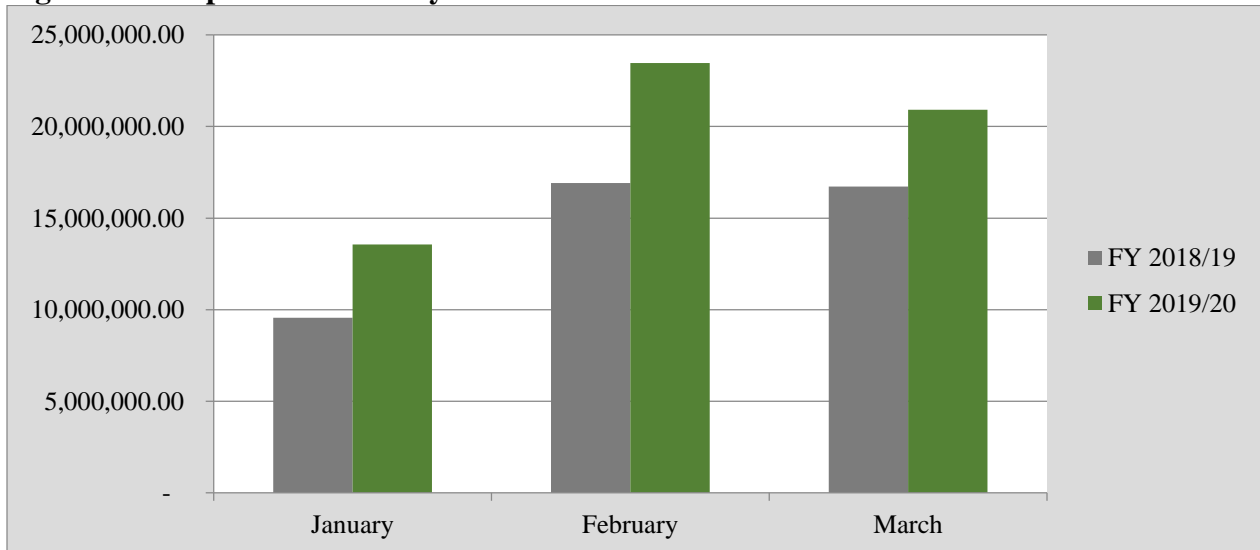
Source: Analysis by Directorate of Budget

Figure 4: Comparative Quarterly Revenue Stream Performance



Source: Analysis by Directorate of Budget

Figure 5: Comparative Monthly OSR Collection FY 2018/19 & 2019/20



Source: Analysis by Directorate of Budget

From the illustration in **Figure 5** above, the peak OSR was collected in the month of February for FY 2019/20, whereas the lowest OSR for FY 2019/20 was collected in the month of January 2020. The lowest OSR in quarter two of FY 2018/2019 was recorded in the month January while the highest in FY 2019/2020 this was recorded in February. There was an increase of KES 14,721,967.70 on revenue collected in quarter three of FY 2019/2020 compared to the same period in the FY 2018/2019.

3.0 EXPENDITURE PERFORMANCE

3.1 County Revenue Fund (CRF) Releases

KES 2,214,128,516.10 was released from the County Revenue Fund for spending. The quarter amounts released from the County Revenue Fund (CRF) account to County Executive recurrent account amounted to **KES 1,343,601,838.00**, to County Executive development account **KES 445,335,679.00**, to fund accounts **KES 202,836,616.10**, to County Assembly recurrent account **KES. 114,294,681.00** and **KES 108,059,702.00** to County Assembly development account.

Table 10 below summarizes the CRF releases for spending to various accounts for the County Executive and the County Assembly.

Table 10: CRF Releases

COUNTY REVENUE FUND RELEASES					
Month	COUNTY EXECUTIVE			COUNTY ASSEMBLY	
	Recurrent Account	Development Account	Fund Accounts	Recurrent Account	Development Account
January	320,958,499.00	73,079,519.00	90,817,294.10	-	-
February	371,146,315.00	277,552,178.00	-	72,262,640.00	108,059,702.00
March	651,497,024.00	94,703,982.00	112,019,322.00	42,032,041.00	-
Total Per Category	1,343,601,838.00	445,335,679.00	202,836,616.10	114,294,681.00	108,059,702.00
FY 2019/20 Total Releases				2,214,128,516.10	

Source: *Source: Turkana CRF Statement*

3.2 Expenditure (Recurrent & Development) Analysis

Quarter Three expenditure for FY 2019/20 for both the Executive and the County Assembly which amounted to **KES. 2,265,295,217.28** containing both recurrent and development expenditures. The expenditure was majorly recurrent which summed up to **KES. 1,520,547,904.83** while development was **KES. 744,747,312.45**.

Table 11: Quarter 2 Turkana County Expenditure Summary

Department	Current Expenditure (1)	Development Expenditure (2)	Total Expenditure (3) Year-To-Date
Governance	74,035,010.78	18,333,321.45	92,368,332.23
Office of the Deputy Governor	5,083,524.20	-	5,083,524.20
County Attorney	36,084,990.30	-	36,084,990.30
Finance and Economic Planning	130,523,279.80	28,067,770.30	158,591,050.10
Water Services, Environment and Mineral Resources	20,755,518.30	85,217,788.40	105,973,306.70

Department	Current Expenditure (1)	Development Expenditure (2)	Total Expenditure (3) Year-To-Date
Health & Sanitation Services	168,563,259.10	55,060,433.00	223,623,692.10
Trade, Gender and Youth Affairs	28,089,190.60	17,450,767.45	45,539,958.05
Education, Sports and Social Protection	211,956,601.65	47,233,378.00	259,189,979.65
Public Service, Administration. & Disaster Management	609,612,502.95	1,180,000.00	610,792,502.95
Infrastructure Transport & Public Works	9,021,356.50	46,809,917.40	55,831,273.90
Agriculture, Pastoral Economy & Fisheries	33,414,201.75	304,972,338.20	338,386,539.95
Tourism, Culture and Natural Resources	37,011,630.00	11,531,554.00	48,543,184.00
Lands, Energy, Housing & Urban Areas Mgt.	6,986,112.00	20,830,342.25	27,816,454.25
County Public Service Board	10,298,811.85	-	10,298,811.85
County Assembly	139,111,915.05	108,059,702.00	247,171,617.05
TOTAL	1,520,547,904.83	744,747,312.45	2,265,295,217.28

Source: Directorate of Accounting Services.

3.2.1 Actual Expenditure against target Expenditure.

The department of County Attorney recorded the highest expenditure against quarterly target of 116% followed by Education, Sports and Social Protection at 91% performance. The entities that recorded low expenditures vis a vis target are the Infrastructure, Transport and Public Works and Lands, Energy, Housing and Urban Areas Management with a performance of 32% and 22% respectively.

The quarter budget absorption rate for the entire County is above average at 63% (for both the Executive and the Assembly). Table 12 below illustrates the performance of the County entities against their targets.

Table 12: Expenditure analysis against Quarterly Target

Department	Quarter 3 Expenditure	Quarter 3 Target	Absorption Rate
Governance	92,368,332.23	163,833,422.00	56%
Office of the Deputy Governor	5,083,524.20	9,010,133.00	56%
County Attorney	36,084,990.30	31,005,021.50	116%
Finance and Economic Planning	158,591,050.10	190,177,526.99	83%
Water Services, Environment and Mineral Resources	105,973,306.70	206,103,765.50	51%
Health & Sanitation Services	223,623,692.10	304,084,703.00	74%

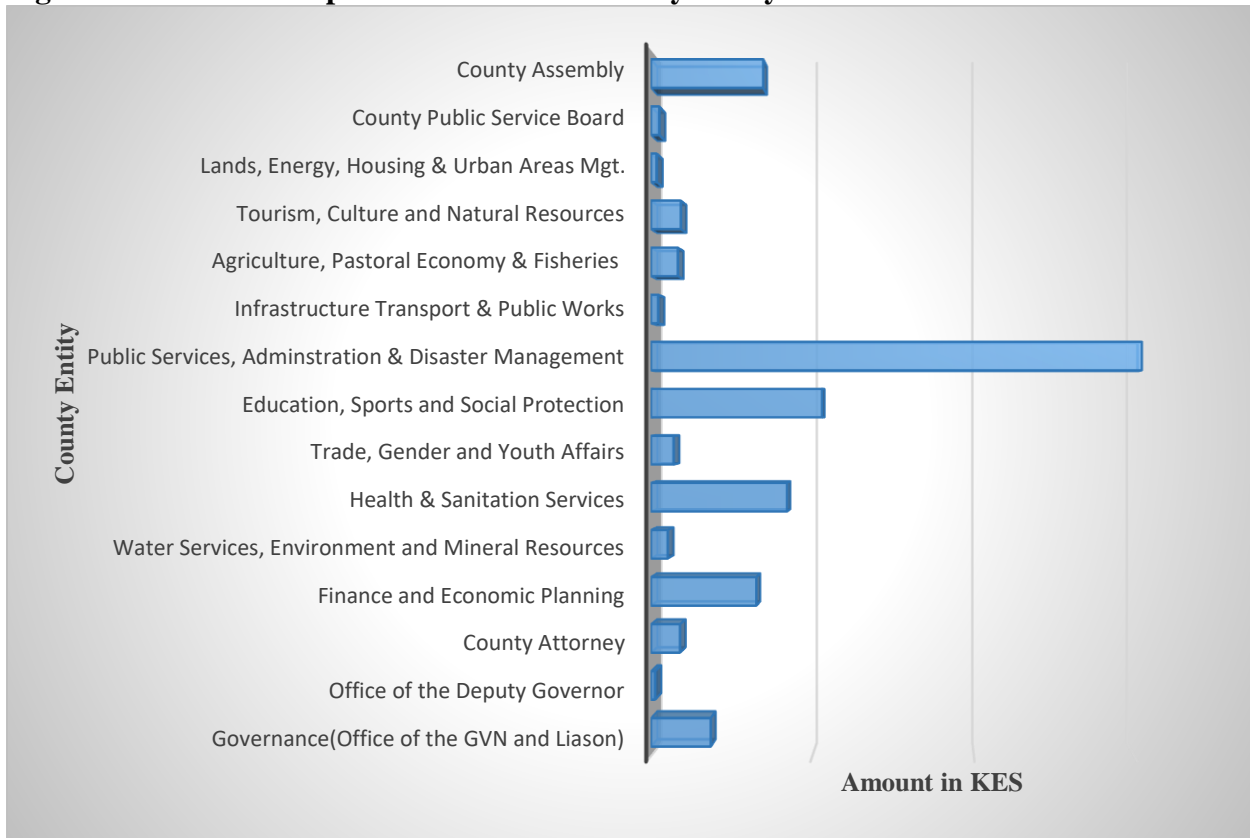
Department	Quarter 3 Expenditure	Quarter 3 Target	Absorption Rate
Trade, Gender and Youth Affairs	45,539,958.05	94,982,795.00	48%
Education, Sports and Social Protection	259,189,979.65	284,803,611.00	91%
Public Service, Administration. & Disaster Management	610,792,502.95	1,194,683,818.50	51%
Infrastructure Transport & Public Works	55,831,273.90	173,343,788.75	32%
Agriculture, Pastoral Economy & Fisheries	338,386,539.95	400,682,324.50	84%
Tourism, Culture and Natural Resources	48,543,184.00	76,091,193.50	64%
Lands, Energy, Housing & Urban Areas Mgt.	27,816,454.25	123,986,226.00	22%
County Public Service Board	10,298,811.85	29,953,753.50	34%
County Assembly	247,171,617.05	322,895,471.90	77%
TOTAL	2,265,295,217.28	3,605,637,554.64	63%

Source: Directorate of Budget Analysis

3.2.2 Recurrent Expenditure by Entity

The recurrent expenditure for the quarter under review was **KES. 1,520,547,904.83**. The Public Service, Administration and Disaster Management had the highest expenditure at **KES. 609,612,502.95** mainly because of payment of salaries from the docket. It was followed by Education, Sports and Social Protection at **KES. 211,956,601.65** which was attributed by payment of bursaries and purchase of food for school going children. Office of the Deputy Governor recorded the lowest expenditure of **KES. 5,083,524.20** which has the direct correlation to its low budgetary allocation.

Figure 7: Recurrent Expenditure Performance by Entity



Source: Budget Directorate Analysis.

3.2.3 Development Expenditure by Entity

During the quarter the county recorded development expenditure amounting to **KES 744,747,312.45**. The department of Agriculture, Pastoral Economy and Fisheries recorded the highest expenditure of **KES 304,972,338.20** translating to 40.95% of the total development expenditure. The County Assembly recorded the second highest development expenditure of **KES 108,059,702.00** representing 14.51% of the total development expenditure in the period under review.

The County Public Service Board did not report any development expenditure during the quarter. This is illustrated in figure 8 below.

Table 13: Development Expenditure Performance by Entity

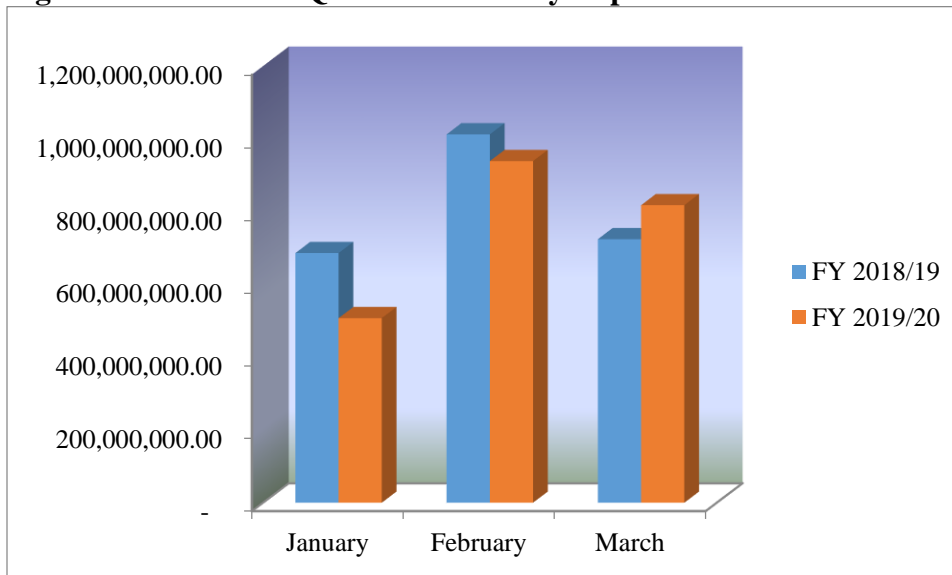
COUNTY ENTITY	AMOUNT	Percentage
Governance (Office of the Governor and Liaison)	18,333,321.45	2.46%
Office of the Deputy Governor	-	0.00%
County Attorney	-	0.00%
Finance and Planning	28,067,770.30	3.77%
Water Services, Environment and Mineral Resources	85,217,788.40	11.44%

COUNTY ENTITY	AMOUNT	Percentage
Health & Sanitation Services	55,060,433.00	7.39%
Trade, Gender and Youth Affairs	17,450,767.45	2.34%
Education, Sports and Social Protection	47,233,378.00	6.34%
Public Services, Decentralized Administration & Disaster Management	1,180,000.00	0.16%
Infrastructure Transport & Public Works	46,809,917.40	6.29%
Agriculture, Pastoral Economy & Fisheries	304,972,338.20	40.95%
Tourism, Culture and Natural Resources	11,531,554.00	1.55%
Lands, Energy, Housing & Urban Areas Mgt.	20,830,342.25	2.80%
County Public Service Board	-	0.00%
County Assembly	108,059,702.00	14.51%
ANALYSIS OF DEVELOPMENT EXPENDITURE BY MONTH	744,747,312.45	100%

3.2.4 Quarter 3 Comparative Total Expenditure Performance for FY 2018/19 & 2019/20

Figure 8 below shows a steady upward trend of expenditure growth in the month of January, February and March for both FY 2018/19 and FY 2019/20. Comparatively in each month of the quarter, FY 2018/2019 expenditures are higher than those of FY 2019/2020. The months that had the high expenditure was coupled with high exchequer releases.

Figure 9: FY 2018/19 Quarter 3 Monthly Expenditure Performance vis-a-vis to FY 2019/20



Source: Analysis by the Directorate of Budget

4.0 KEY FINDINGS

4.1.0 Revenue

4.1.1 County Revenue Fund (CRF) Releases

i. **KES 2,214,128,516.10** was released from the County Revenue Fund for spending. The quarter amounts released from the County Revenue Fund (CRF) account to County Executive recurrent account amounted to **KES 1,343,601,838.00**, to County Executive development account **KES 445,335,679.00**, to fund accounts **KES 202,836,616.10**, to County Assembly recurrent account **KES. 114,294,681.00** and **KES 108,059,702.00** to County Assembly development account.

4.1.2 Own Source Revenue.

- i. The total actual revenue collected was **KES. 57,928,745.20** against a quarterly target of **KES. 62,500,000.00** which translates to a deficit of **KES 4,571,255.00** (or by 92.69%). Weights and Measures stream surpassed its quarterly targets with a performance of **803.90%**. The worst performing streams were **Advertisement KES 94,000 (21.49%)** and **Other Fees and Charges KES 243,570 (11.46%)**. Liquor licences revenue were not collected at all.
- ii. The revenue streams with highest revenue collection are Single Business Permit at **KES 18,991,540.00**, followed by Cess at **KES 14,865,260.00**. This is because single business permits are issued at the beginning of the calendar year. Some streams with the least revenue collection were Other fees at **KES 243,570.00** and Advertisement at **KES. 94,000**. Revenue from Liquor licensing was not collected at all.
- iii. Trade, Gender and Youth Affairs is the highest contributor by **KES 25,148,876.00**, followed by Infrastructure, Transport and Public Works at **KES 15,375,940.00**. Single business permits and weight and measures were among the highest contributors of revenue for Trade, Gender and Youth affairs. The department of Finance and Economic Planning contributed the least revenue of **KES. 243,570.00**.
- iv. In addition, **Turkana Central Sub County** recorded the highest revenue of **KES 37,504,885.20** which is largely attributed to performance of Lodwar County Referral Hospital, County Headquarters and Lodwar Township Ward. In **Turkana East Sub County, KES 260,630.00** was realized in the quarter under review.

- v. With respect to ward revenue collections, **Lodwar Township Ward** recorded the highest collection of **KES 11,476,210.00**, followed by **Lobokat Ward** with a collection at **KES. 10,703,740.00**. Nanam and Letea wards did not collect any revenue while **Lobei/Kotaruk** and **Kapedo/Napeitom** collected **KES. 600** and **KES. 1,750** respectively.

4.2 Expenditure.

- vi. Quarter Three expenditure for FY 2019/20 for both the Executive and the County Assembly which amounted to **KES. 2,265,295,217.28** containing both recurrent and development expenditures. The expenditure was majorly recurrent which summed up to **KES. 1,520,547,904.83** while development was **KES. 744,747,312.45**.
- vii. The department of County Attorney recorded the highest expenditure against quarterly target of 116% followed by Education, Sports and Social Protection at 91% performance. The entities that recorded low expenditures vis a vis target are the Infrastructure, Transport and Public Works and Lands, Energy, Housing and Urban Areas Management with a performance of 32% and 22% respectively.
- viii. The quarter budget absorption rate for the entire County is above average at 63% (for both the Executive and the Assembly)

5.0 RECOMMENDATIONS

- i. To avoid a situation where targets are abnormally surpassed, revision of targets for each revenue streams should be done to reflect actual performance.
- ii. Effort is needed by directorate of revenue to support the potential revenue sources, enhancing the low performing streams and supporting under-performed wards.

6.0 ANNEXES

6.1 Comprehensive Expenditure Matrix

Table 13: Quarter Two Expenditure by Vote and Category

COUNTY ENTITY	Department	Budgets	Q1 Total Expenditure	Q2 Total Expenditure	Jan-20	Feb-20	Mar-20	Q3 Total Expenditure
Governance (Office of the Gvn and Liaison)	Recurrent	385,753,605.00	111,437,965.00	74,557,553.85	18,448,129.98	36,304,950.55	19,281,930.25	74,035,010.78
	Development	298,632,340.50	-	-	5,796,417.80	12,536,903.65	-	18,333,321.45
Office of the Deputy Governor	Recurrent	36,040,532.06	11,659,088.00	11,107,782.85	1,131,648.00	3,951,876.20	-	5,083,524.20
	Development	-	-	-	-	-	-	-
County Attorney	Recurrent	147,253,701.18	-	6,931,542.00	1,284,646.00	22,286,019.30	12,514,325.00	36,084,990.30
	Development	-	-	-	-	-	-	-
Finance and Planning	Recurrent	1,218,426,170.86	113,841,079.05	214,176,046.80	7,707,237.95	88,302,914.85	34,513,127.00	130,523,279.80
	Development	297,809,200.60	-	3,603,903.80	20,333,729.20	7,734,041.10	-	28,067,770.30
Water Services, Environment and Mineral Resources	Recurrent	255,429,120	4,423,401.00	27,272,389.05	6,057,842.80	9,065,917.50	5,631,758.00	20,755,518.30
	Development	473,533,920	-	19,494,600.00	5,662,265.00	77,579,333.40	1,976,190.00	85,217,788.40
Health & Sanitation Services	Recurrent	867,978,335.71	22,035,590.00	298,004,665.35	74,190,000.10	35,589,377.80	58,783,881.20	168,563,259.10
	Development	394,701,637.10	-	3,435,044.75	7,411,855.70	19,857,499.30	27,791,078.00	55,060,433.00
Trade, Gender and Youth Affairs	Recurrent	106,081,302.24	365,400.00	27,563,722.20	4,395,329.00	17,152,323.00	6,541,538.60	28,089,190.60
	Development	264,253,241.00	-	-	-	4,297,440.00	13,153,327.45	17,450,767.45
Education, Sports and Social Protection	Recurrent	676,637,248.49	-	163,888,971.70	285,200.00	183,786,011.65	27,885,390.00	211,956,601.65
	Development	375,555,385.70	-	-	-	47,233,378.00	-	47,233,378.00
Public Services, Decentralized Administration & Disaster Management	Recurrent	4,905,497,207.69	592,912,143.95	1,561,785,179.55	268,341,590.60	33,394,508.65	307,876,403.70	609,612,502.95
	Development	18,219,503.00	-	501,445.00	-	1,180,000.00	-	1,180,000.00
Infrastructure Transport & Public Works	Recurrent	67,856,265.00	-	5,605,380.00	1,841,129.50	5,043,407.00	2,136,820.00	9,021,356.50
	Development	1,004,390,630.61	-	51,687,160.45	12,888,437.40	16,960,740.00	16,960,740.00	46,809,917.40
Agriculture, Pastoral Economy & Fisheries	Recurrent	203,433,473.30	17,717,845.00	35,084,786.60	4,171,688.00	22,489,810.75	6,752,703.00	33,414,201.75
	Development	1,048,751,519.27	-	134,122,563.00	23,015,008.00	64,456,620.00	217,500,710.20	304,972,338.20
Tourism, Culture and Natural Resources	Recurrent	162,914,366.13	1,069,614.00	25,732,384.55	4,926,822.95	17,663,379.15	14,421,427.90	37,011,630.00
	Development	55,790,804.20	-	28,557,209.00	-	11,531,554.00	-	11,531,554.00

COUNTY ENTITY	Department	Budgets	Q1 Total Expenditure	Q2 Total Expenditure	Jan-20	Feb-20	Mar-20	Q3 Total Expenditure
Lands, Energy, Housing & Urban Areas Mgt.	Recurrent	101,208,389.00	-	47,895,481.55	906,300.00	6,079,812.00	-	6,986,112.00
	Development	290,788,750.80	-	3,824,571.95	15,811,288.80	5,019,053.45	-	20,830,342.25
County Assembly	Recurrent	873,358,603.21	-	204,641,632.10	22,676,040.95	73,022,141.85	43,413,732.25	139,111,915.05
	Development	263,420,878.32	-	-	-	108,059,702.00	-	108,059,702.00
County Public Service Board	Recurrent	112,402,306.84	3,843,800.00	16,550,193.40	618,620.50	8,686,191.35	994,000.00	10,298,811.85
	Development	6,512,707.00	-	-	-	-	-	-
Total Expenditure		14,912,631,144.53	879,305,926.00	2,966,024,209.50	507,901,228.23	939,264,906.50	818,129,082.55	2,265,295,217.28

6.2 Comprehensive Revenue Streams Matrix

Table 14: First and Second Quarter Summary

REVENUE COLLECTION JULY, 2019- MARCH, 2020.						
REVENUE STREAM	1st Quarter	2nd Quarter	Jan-20	Feb-20	Mar-20	3rd Quarter
OTHER FEES AND CHARGES(Hides and Skins), tenders,	1,195,606.70	216,725.00	-	-	243,570.00	243,570.00
LIQUOR LICENCES(Liquor SBP and Application Fee)	5,520,384.00	3,400.00	-	-	-	-
HEALTH(Public health & cost sharing)	3,590,595.00	1,683,470.00	791,519.00	3,991,155.00	95,200.00	4,877,874.00
ROYALTY(Murram, hardcore sand, ballast, Exploitation)	12,087,020.00	6,543,430.00	1,183,606.90	1,297,290.00	1,186,050.00	3,666,946.90
ADVERTISEMENT(Sign post, sign boards)	56,500.00	40,280.00	43,500.00	8,500.00	42,000.00	94,000.00
PARKING FEE (all vehicles), exhauster fee	171,250.00	248,010.00	141,330.00	101,190.00	94,200.00	336,720.00
LAND SURVEY/APPLICATION/ BUILDING APPROVAL, school reg. fee, holding ground fee, Burrow pit fee, Toilet fee , Land transfer fee	3,463,541.80	2,628,907.00	587,000.00	951,100.00	3,977,300.00	5,515,400.00
HOUSE RENT/KIOSKS/STALLS	217,100.00	91,850.00	350,150.00	61,500.00	-	411,650.00
CORPORATES	1,040,000.00	-	688,088.30	-	-	688,088.30
SLAUGHTER/AUCTION FEE(Small and Big animals,Meat insp. fee)	1,164,510.00	1,021,550.00	585,150.00	445,030.00	539,470.00	1,569,650.00
TRANSPORT OPERATION FEE (Taxi, Bodaboda, Matatu, Canter, Lorry, and buses)	872,400.00	1,014,070.00	331,050.00	38,470.00	141,190.00	510,710.00

REVENUE COLLECTION JULY, 2019- MARCH, 2020.

REVENUE STREAM	1st Quarter	2nd Quarter	Jan-20	Feb-20	Mar-20	3rd Quarter
CESS(Transport ,Hide & skin, Fish cess, charcoal cess, firewood, miraa cess, Handicraft cess, exhauster services &cess	14,059,000.00	11,779,580.00	4,909,370.00	4,612,090.00	5,343,800.00	14,865,260.00
SINGLE BUSINESS PERMIT	7,563,650.00	2,056,250.00	3,541,700.00	11,125,940.00	4,323,900.00	18,991,540.00
MARKET FEE(Barter, fish, market stall fees, offloading)	849,470.00	492,400.00	117,930.00	345,210.00	364,730.00	827,870.00
WEIGHTS AND MEASURES	203,600.00	6,851,750.00	-	-	4,019,510.00	4,019,510.00
TRADE FAIR	1,942,620.00	-	286,601.00	482,925.00	540,430.00	1,309,956.00
TOTAL	43,690,661.80	32,768,077.00	12,765,476.20	19,469,245.00	20,572,580.00	57,928,745.20